

3. The Plaintiff seeks reimbursement of his legal costs, including the fair market value of his time in preparation and in court, in accordance with the Defendants' respective responsibilities in causing the damage.
4. The Plaintiff submits that the Court should determine any criminal actions to be taken, and against which Defendants, for their unlawful and immoral participation.

The Plaintiff submits that government forms sent with no names or signatures contribute to Governments' irresponsible behavior and increase Oppression by adding to the difficulty for a person to respond. The Plaintiff seeks to require any directly addressed government document have a readable name, title, address, and signature to verify its authenticity and to provide the addressee a person to contact.

VIII. JURY TRIAL REQUEST

Actions instituted by Government, for whatever contrived reasons, cannot justify Oppression of Freedom, no matter how innocently caused. In Government's zealousness to generate operating revenue, it has violated the Plaintiff's "Unalienable Rights".

The Plaintiff submits that Trial By Jury in this Case is the only Constitutionally correct process. The allegations herein detail significant violations of the Plaintiff's "Unalienable Rights". These Rights are preserved and protected by our Republican form of Government. The third Branch of Government has the jurisdiction to administer a "Fair Trial" but does not have the power to define Freedom. The allegations herein challenge the Government's interference with Freedom. Government, including the Supreme Court Justices, cannot accurately represent "We, the People's" concept of Freedom. Decisions concerning violations of our Freedom define boundaries of that Freedom. To ensure the Sovereignty of "We, the People", Morality and Reason must be applied independently of Government influence in disputes over Government Oppression. Per the Declaration of Independence, the highest written law of the American people, "Whenever any Form of Government becomes destructive of these Ends, it is the Right of the People to alter or abolish it". "We, the People" are denied that Right if Government representatives (i.e. Judges) define what "destructive of these Ends" means, decide monetary value for these injustices, or disallow a Jury decision.

Exceedingly complex rules, regulations, and laws intimidate a potential Plaintiff. Instead of providing Sovereigns with simple methods to challenge Government wrongdoing, complex schemes hinder, discourage, and practically guarantee failure. Government lawmakers have crafted an ironclad insurance policy, protecting them from Sovereigns, completely opposite of their sworn duty. Trial by Jury provides “Morality and Reason” and helps balance the scale against abusive procedure.

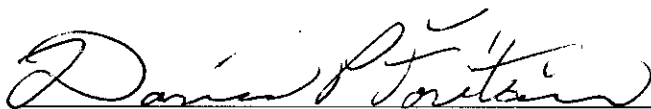
26 USC historic Case Law exemplifies abuse of power. The Plaintiff alleges procedural and jurisdictional coercion within 26 USC trials has illegally jailed innocent people. Tacit admission allows color-of-law to be used as law. The system, wherever the problem, fails to deliver fairness and violates Constitutional protections. The Plaintiff submits that Trial by Jury helps offset prejudice in the system.

Under U.S. Const. Article III, Section 2, Clause 3: “The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; ...”. Although submitted as a Civil Case, the allegations herein are criminal. Court rules provide no means for a Sovereign Citizen to file a criminal case. The only path to initiate criminal allegations is through the District Attorneys or Attorneys General, who have displayed no interest in helping.

Under U.S. Const. Amendment VII: “In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.”

Under 28 USC 2402: Jury Trial in actions against the United States: Any action against the United States under section 1346 shall be tried by a court without a jury, except that any action against the United States under section 1346(a)(1) shall, at the request of either party to such action, be tried by the court with a jury. The Plaintiff has not initiated charges under 26 USC 1346.

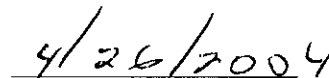
IX. SIGNATURE

A handwritten signature in cursive script, appearing to read "David P. Fontaine", written over a horizontal line.

David P. Fontaine - Plaintiff

Under Threat, Duress, or Coercion

Without Prejudice, UCC 1-207

A handwritten date "4/26/2004" written over a horizontal line.

Date

Federal Exhibits - Correspondence Reference List				
Ref #	Seq		Date	Description
	Rx	Tx		
1		1	4/17/2000	22 Affidavits In Lieu of Federal and State Income Tax Forms, witnessed twice, and notarized, to 22 government agencies/officials via Cert. mail with 22 return
2	1		6/10/2002	Notice # CP-515 from IRS – Holtsville, NY, Request for Tax Return year 2000 - no name(s), no signature(s)
3	2		8/5/2002	Notice # CP-518 from IRS – Holtsville, NY, Tax Return is Overdue year 2000 - no name(s), no signature(s)
4	3		10/3/2002	Letter # 2566(SG/CG) from IRS – Holtsville, NY, Proposed Individual Income Tax Assessment year 2000 signed by Lynn Walsh
5	4		2/25/2003	Certified Letter # 3219(SC/CG) from IRS – Holtsville, NY, Notice of Deficiency year 2000 signed by Lynn Walsh
6	5		7/28/2003	Notice from IRS – Holtsville, NY, Correction of Assessed Tax year 2000 – WE CHANGED YOUR ACCOUNT - no name(s), no signature(s)
7	6		9/1/2003	Notice # CP 501 from IRS – Holtsville, NY, Reminder Form 1040A tax assessment balance due - no name(s), no signature(s)
8		2	9/14/2003	Letter to IRS – Holtsville, NY disputing any tax due and restating my affidavit filed 4/2000
9	7		11/3/2003	Notice # CP 503 from IRS – Holtsville, NY, stating I haven't contacted them - no name(s), no signature(s)
10	8		12/8/2003	Certified Notice # CP 504 from IRS – Holtsville, NY, Intent to Levy - no name(s), no signature(s)
11	9		2/18/2004	Certified Letter from IRS – Bensalem, PA, Final Notice of Intent to Levy - no name(s), no signature(s)
12		3	2/24/2004	4 Certified Letters with receipts to IRS – Washington, DC; Andover, MA; Holtsville, NY; and Bensalem, PA
13		4	2/24/2004	On 2/24/2004, at 2:45 PM, called phone # on Bensalem, PA Final Notice, 800-829-3903. Spoke with Mrs. Moore about notice. Explained my position. Notified her that I just sent 4 letters via certified mail. Thought I was talking to Bensalem office, but she said I was talking to the Nashville, TN office and she would discuss with her supervisor, Mrs. Heard, and get back to me. Gave her my number and asked for theirs. She said wasn't allowed to give out. I asked her directly to get back to me. She said she would; never did.
14	10		2/25/2004	Form Letter 3175 from IRS, Dennis Parizek – Ogden, UT
15	11		3/11/2004	Returned copy of My Letter dated 2/24/2004 from Andover, MA - no response
16	12		4/9/2004	Taxpayer's Copy of Notice of Levy signed by Larry Leder of Automated Collection System Support, Bensalem, PA
17	13		4/10/2004	Certified Notice of Federal Tax Lien Filing signed by Jane B Finnegan, attaching to all property.
18			4/13/2004	IRS withdrawal of \$1,143.05 from my bank account.
19	14		4/15/2004	Letter from IRS - Ogden, UT from Dennis Parizek, tax year 1999
20	15		4/15/2004	Letter from IRS - Ogden, UT from Dennis Parizek, tax year 2001

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David P. Fontaine
68 Van Horn St
West Springfield, MA

April 17, 2000

Instructions to Witnesses to Ensure Accurate Mailing Documentation

To Witnesses,

The following 35 copies of the Affidavit In Lieu of Federal and State Income Tax Forms (Ref # 010-44-4741) and its attachment, from David P. Fontaine dated April 14, 2000, is being witnessed for mailing in the following manner:

	Witness #1	Witness #2
<u>35</u> copies are reviewed for identical content by each witness.	<u>DF</u>	<u>CN</u>
<u>35</u> copies are witnessed for my signature and Notary Public stamping.	<u>DF</u>	<u>CN</u>
<u>35</u> copies are controlled entirely by Witness #1 and #2, from this point forward. David Fontaine is witness only.	<u>DF</u>	<u>CN</u>
<u>35</u> copies are carried to Post Office by Witness #1, intact in the accompaniment of Witness #2 and myself.	<u>DF</u>	<u>CN</u>
<u>35</u> copies are signed by Witness #1 and #2, designating that they are ensuring the remainder of this process is carried out as per the Affidavit.	<u>DF</u>	<u>CN</u>
<u>22</u> copies are witnessed being inserted in designated addressed mailing envelopes and sealed per above referenced Affidavit's Service List.	<u>DF</u>	<u>CN</u>
<u>22</u> envelopes are witnessed as having Certified Mail receipts corresponding to designated mailing addresses per above referenced Affidavit's Service List.	<u>DF</u>	<u>CN</u>
<u>22</u> copies are witnessed as received by Post Office clerk with all Certified Mail receipts matching addresses referenced in said Affidavit's Service List.	<u>DF</u>	<u>CN</u>
<u>22</u> copies are witnessed as concluded transactions with the Post Office clerk, matching addresses referenced in said Affidavit's Service List.	<u>DF</u>	<u>CN</u>

The remaining 13 copies are being secured for possible future needs.

Sincerely,

David P. Fontaine

David P. Fontaine

Respond within 30 days to: David P. Fontaine

68 Van Horn St.

West Springfield, Massachusetts

Postal Code 01089

April 14, 2000

Via Certified Mail to Service List (included herein)

AFFIDAVIT IN LIEU OF FEDERAL AND STATE INCOME TAX FORMS (Ref # 010-44-4741)**NOTICE: A SPECIAL LEGAL ADMINISTRATIVE EVIDENTIARY INSTRUMENT****NOTICE: REPORT OF GOVERNMENT FRAUD AND EXTORTION****NOTICE: A RECLAMATION OF MY NATURAL-BORN, SOVEREIGN, UNALIENABLE RIGHTS**

TO: MA and CT Governors, President Clinton, Vice-President Gore, US Supreme Court Chief Justice, MA Chief Justice, MA and CT Senators, House Speaker, MA and CT Congress Representatives, US Attorney General, MA and CT State Attorney Generals, US IRS Commissioner, CT Commissioner Gavin, MA Commissioner Laskey, Revenue Agents, Special Agents, And All Other Federal and State Taxation Agency Employees, each and every Federal Government Agency, Federal Government Employee, Federal Magistrate, Federal Judge, Government Informant, Public Official (Appointed/Elected), Foreign Agent And Agency, And Jane Does And John Does, Whose Names, Positions, And/Or Capacities Are Unknown At This Time

The filing of this Instrument with specific governmental administrative agencies, in this case, the **Federal Internal Revenue Service** (hereinafter referenced as **IRS**), **Massachusetts Department of Revenue** (hereinafter referenced as **MDOR**), and **Connecticut Department of Revenue Services** (hereinafter referenced **CDORS**), renders all such "persons" responsible and liable for the contents herein. It is the duty of each and every District Director, revenue agent, special agent, office-holder, and all other IRS, MDOR, and CDORS employees, to forward this Instrument onto any "person" or "persons" who may directly or indirectly affect this matter, purpose and intent relevant to the inherent rights of David P. Fontaine, so construed for the protection against any erroneous enforcement of the 50 Titles of the **United States Code** (hereinafter referenced **USC**) and the **Code of Federal Regulations** (hereinafter referenced **CFR**), respectively (See Executive Order 12776, 8/23/91, entitled, "CIVIL JUSTICE REFORM."), the Massachusetts State Codes, and the Connecticut State Codes.

The pronouns "you" and "your", as used throughout this entire Legal Instrument, refer specifically to each and every person and department listed above and/or on the Service List attached.

I, David P. Fontaine, do Lawfully Affirm as follows this date:

I am the natural born State Citizen making this affidavit; and if called upon as a witness, I will testify to the following facts, which I believe to be true and accurate to the best of my knowledge and understanding.

I have researched the UNITED STATES and STATE income tax laws, the statutes, codes, case law, and other legal/lawful documents. In-depth research has convinced me of the data contained herein. **It is my good faith belief that:**

- I am not a person liable for the income tax or legally required to file any FEDERAL or STATE income tax return. I can find no law, statute, regulation, or federal register citation, applicable to me, imposing a tax liability or legal requirement to file such income tax forms.
- **the IRS, MDOR, and CDORS FRAUDULENTLY confiscated portions of my property. I REQUIRE THAT IT BE RETURNED IMMEDIATELY. (See Detailed Calculation of Stolen Property Document attached)**
- **the IRS, MDOR, and CDORS use EXTORTION to force compliance with voluntary INCOME TAXATION**
- **the CDORS is actively violating my Constitutionally protected Rights, threatening my Liberty, and performing numerous criminal and civil violations.**
- **the illegal nature of federal income tax laws stated herein ALSO APPLIES TO MASSACHUSETTS AND CONNECTICUT State income tax laws.**

ANY FURTHER EXTORTION ATTEMPTS, FRAUDULENT MISREPRESENTATION of so-called law BY ANY DEPARTMENT OR GOVERNMENT OFFICIAL, AND/OR NON-COMPLIANCE WITH THE IMMEDIATE RETURN OF MY STOLEN PROPERTY WILL BE BROUGHT BEFORE THE HIGHEST COURTS POSSIBLE.

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April 14, 2000

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I. NOTICE OF REVOCATION

TAKE NOTICE that I, David P. Fontaine, hereby:

- revoke all U.S. individual income tax returns, forms and attachments, which I filed with the IRS for the years 1969 through 1999.
- cancel my signature on all U.S. individual income tax returns, forms and attachments, which I filed with the IRS for the years 1969 through 1999.
- revoke all Massachusetts individual income tax returns, forms and attachments, which I filed with the MDOR for the years 1969 through 1999.
- cancel my signature on all Massachusetts individual income tax returns, forms and attachments, which I filed with the MDOR for the years 1969 through 1999.
- revoke all Connecticut individual income tax returns, forms and attachments, which I filed with the CDOR for the years 1991 through 1999.
- cancel my signature on the Connecticut individual income tax returns, forms and attachments, which I filed with the CDORS for the years 1991 through 1999.

To ensure that you understand, I will make it clear for you that I have in no way "purported" to revoke my signatures; I have revoked them in fact. Such is my right as a private citizen, and you will note that my action is properly notarized. I have made no "request;" I have informed you unequivocally that I have revoked my signatures. The signatures were mine, and they have now been revoked. My doing you the courtesy of informing you must in no way be construed as a request for your permission or anyone else's. My act is not open to question by you or your "court;" it is an accomplished fact, legally and actually.

April 14, 2000

II. DECLARATION OF STATE CITIZENSHIP / RESIDENCE

I, David P. Fontaine, the undersigned, do hereby avow and certify that I am a NATURAL-BORN, FREE adult Citizen of the Massachusetts Republic by birth, thus of America, and an inhabitant of the Massachusetts Republic, thankfully endowed by our Creator God with Unalienable Rights enumerated in America's founding organic documents. I am a member of the Posterity defined in the Preamble to the Constitution for the united States of America (1791), having full rights and immunities of such specified State Citizen.

I was born in Massachusetts, a child of parents whose ancestors had migrated to the united States. The Constitution acknowledges my citizenship and my right to change it as I move from one of the States to another. (US Constitution 4:2 – ***"The Citizens of each State shall be entitled to all Privileges and Immunities of the Citizens of the several States"***)

I am a (Sovereign) Citizen of a State. The united States did not give me my American citizenship. I possess citizenship in this nation as a derivative right by virtue of my birth in a State. As a Citizen, both the territory and the government of the united States belong to me as comprising a portion of the body known as "the people."

My citizenship is mine as an inherent and unalienable right (defined by the Declaration of Independence) which preceded the adoption of the Constitution. (US Constitution 2:1, 2:4, and 4:2; Van Valkenburg v. Brown, 43 Cal 158.) and cannot be modified or controlled by the federal government. A (Sovereign) Citizen is any person who is a Citizen of the united States under the provisions of the Declaration of Independence. (Declaration of Independence, Paragraph 2: ***"We hold these truths to be self evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty..."***)

I reject any implication that I am a foreigner in Massachusetts State, although I believe that I am a nonresident alien to the political jurisdiction of the united States, as explained herein.

I am not now, nor have I ever been, a citizen of the United States or a resident of the State, as defined in the illegal 14th Amendment that created a second class of citizen which are statutory subjects under the municipal jurisdiction of Congress, wherever they are resident. Any allegations to the contrary of entering such status are made without my full knowledge and consent; they are obtained through fraud, deceit, misrepresentation and/or coercion, and are hereby repudiated by this Affidavit.

68 Van Horn St.
West Springfield, Massachusetts
Postal Code 01089

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April 14, 2000

III. THE 14TH AMENDMENT IS ILLEGAL

Persons who accept citizenship under the fraudulent Amendment 14 have citizenship of an entirely different class from my own and they do not have my constitutional immunity. Their citizenship was acknowledged and defined by the terms of the Constitution. Theirs is totally subject to the jurisdiction and control of that government.

Amendment XIV, Sec 1, sentence 1: ***"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside."***

- defines a federal territory not previously defined in the Constitution. The Constitution delegated to Congress only the power to acquire land ***"for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings"*** as per Article I, Section 8, Clause 17. The Constitutional intent is to protect sovereign citizens against government takeover of land and conversion to federal territory. Uncontrolled, federal land acquisition would produce a single territory with no individual States. Constitutional intent is to provide government with a controlled operating space in which to carry out its Constitutionally assigned functions (not to exceed 10 miles square). There never was any intent to allow acquisition and/or control of land for the purpose of birthing or controlling a lower class of citizens.
- Federal Land, other than for purposes as are allowed above, is not federal land. The takeover of land for any purpose other than above is illegal.
- ***"All persons born or naturalized in the United States"*** is a clever, malicious definition for a second classification of American citizen, pronounced **2nd class citizen**. Nowhere in the full scope of the Declaration of Independence or the Constitution is there evidence of a second classification of people prior to the 14th Amendment. America's basis is spelled out in ***"WE, the people"***, and explicitly designed to be one class of people with equal, unalienable rights. It is not within the power delegated to Congress to define a second classification. The only other Constitutional classification of person is foreign.
- ***"and subject to the jurisdiction thereof"*** further damages the original intent of the Constitution to limit the power of government. It is not within the power delegated to Congress to diminish the unalienable rights of any sovereign citizen. Congress is exceeding its delegated authority and branding the illegally defined 2nd class citizen as a subject of federal government.
- ***"All persons born or naturalized in the United States"*** provides Congress with exclusive control of any person unfortunate enough to be born on federal property. ***"Other needful buildings"*** does not include birth in government hospitals. The process of birth is a fundamental right established as a function of the parent(s) unalienable rights. Hospitals erected on government land for the purpose of supporting the health of government employees (military as well) extends the definition of needful buildings beyond Constitutional intent. Hospitals are not required for performance of government duties; they are a convenience. To use the specific building, function of the building, or government property itself as an excuse to downgrade a (Sovereign) Citizen to a servant of government is absurd.
- ***"are citizens of the United States and of the state wherein they reside."*** Stipulates a dual citizenship, which again is not contained in the Constitution. This represents another criminal act by Congress to exert power not delegated.
- Article II, Section I, Para 5: ***"No person except a natural born citizen, or a citizen on the United States, at the time of the adoption of this Constitution, shall be eligible to the office of President:..."***. At the time of adoption of this Constitution, if you were not natural born, but you were residing in the geographical united States, you were considered a citizen of the united States as a generic reference to any citizens of any States who were not natural born. It is a much shorter description, but does not denote two classes of citizenship. Also note that the provision of the sentence **qualifies either type of person for the office of President**.
- Notice that the reference to ***"state"*** in sentence 1 is not capitalized. It has de-emphasized the importance of **State** over **united States**. Nowhere else, prior to Amendment 14, in the Constitution has the word **"State"** been used any other way. This is another obvious attempt to dilute the context of the Constitution.

April 14, 2000

Amendment XIV, Sec 1, sentence 2: "**No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.**"

- "**citizens of the United States**", as used here, is a generalized grouping of citizens of their respective States for the purpose of ensuring that they have equal protection of their Constitutional Rights regardless of any separate State law.
- According to this sentence, the only citizens in this country are one classification of citizen. Since the Declaration of Independence clearly defines natural born citizens as sovereign, and the Constitution makes no provision for another class of citizen, once a person becomes naturalized, he (she) becomes a sovereign citizen.
- Without the first sentence, sentence 2 is redundant to existing clauses in the Constitution and serves no purpose:
 - Article IV, Sec 2, Clause 1: "**The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.**"
 - Amendment V: "**No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.**"

The first and second sentences combined, clearly show Congress establishing another class of citizen, a lower class, without authority from the Constitution.

The delegation of authority closest resembling justification for this misuse of power is contained in US Constitution Article I, Sec 8 which grants Congress the power "**to establish a uniform rule of naturalization....throughout the United States**". The undeniable "**American**" context of this clause is to establish a clear path in which to provide all foreigners a procedure with which to establish **sovereignty**. Any other interpretation is evil scheming to enforce power or extort funds from the less fortunate foreigner(s) who might otherwise be subject to worse atrocities from their native government. There is no direct conference of power with which to create another class of citizen. **All Americans are the same class, the (Sovereign) Citizen**. People who are not citizens can only be foreign. Congress has manipulated the limited power granted to them to decay the purest intent of our great land.

Article I, Sec 9, Par 1: "***The Migration or Importation of such Persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the Year one thousand eight hundred and eight, but a Tax or duty may be imposed on such Importation, not exceeding ten dollars for each Person.***" Congress has been granted the power to limit the quantity of foreigners requesting citizenship, and to charge them a one-time fee. Foreigners who seek naturalization do so through the State choosing to admit them. Nowhere is there authority delegated to Congress for Foreigners to be admitted permanently to our country as subject citizens on federal property.

If no malicious plot was intended, the first sentence "**All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside.**" would be redundant and serve no purpose. It is purposely worded and intended exactly as detailed above.

Amendments to the Constitution cannot confer additional power not already delegated by the Constitution. A repealing clause in a proposed Amendment cannot remove a clause for which the Amendment expands. That is deemed as conferring new power.

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April 14, 2000

Amendment XIV substantiates the existence of a second class of people known as "citizens of the United States". These are not (Sovereign) Citizens, but citizens "**subject to the jurisdiction of the United States**". All federal law applicable to "**citizens of the United States**" is fraudulently misrepresented to the unsuspecting majority of (Sovereign) Citizens as supported by the Constitution. This is only true so long as non-law Amendment XIV is allowed to remain in the Constitution. This is not the America I was taught. **This is subversive elimination/reduction of my "Unalienable Rights".**

"All laws which are repugnant to the Constitution are null and void." Marbury vs Madison 5 U.S. 137, 174, 176

In a country where "**all men are created equal**", there are two classes of citizens, one class who is protected by the Constitution and one class who is not:

- The (**Sovereign**) Citizens of the 50 states are under the Constitution and the law.
- An individual who is born in the District of Columbia or other territories and possessions under the exclusive Sovereignty of the United States are a "citizens subject to its [U.S.] jurisdiction" and are legislated for without regard to the Constitution.

Reference the Constitution's 1:8:17: "**To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings; ...**"

There is no Constitutional delegation of power to Congress allowing **exclusive control** of Citizens. It says "**exclusive Legislation over such District**". Existing Legislation will be exclusively used over such federal areas. Laws written with the intent to control 2nd class citizens are illegal. They .

"To exercise" means to enforce EXISTING LEGISLATION, not create legislation for a separate purpose.

April 14, 2000

IV. THE 16TH AMENDMENT IS ILLEGAL

The 16th Amendment, in its entirety: ***"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."***

Amendment XVI violates our Constitution:

- It contradicts Article 1, Sec 2, par 3: ***"Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons."***
- It contradicts Article 1, Sec 9, par 4: ***"No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."***
- Under Article 1, Sec 2, par 3 and Article 1, Sec 9, par 4 above, "direct Taxes" are the only taxes authorized by the Constitution, and have already been limited in manner of apportionment.
- It contradicts Article 1, Sec 8, par 1: ***"The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;"***
- There is no clause anywhere in the Constitution prior to Amendment XVI, delegating to Congress any power to implement indirect, non-apportioned taxes. Amendment XVI confers additional power of taxation not previously defined. As a pure document, the original Constitution always conveyed direct meaning. This one sentence contradicts numerous sections of the Constitution, degrades the quality of preciseness which the Constitution previously contained, and jeopardizes our unalienable rights.
- The phrase ***"The Congress shall have power to enforce this article by appropriate legislation"*** or a very close approximation, is missing from this amendment. It is contained in Amendments XIII, XIV, XV, XVIII, XIX, XX, XXIII, XXIV, and XXVI. **The clause giving legal power to this amendment is missing. It has no legal power. Amendment XVI represents Congressional Fraud.**
- All legal amendments existing today, when contradicting any portion of the Constitution, state specifically the negation of that portion of the Constitution (ref Amendment XVIII and XXI). Amendment XVI does not state any negation. It is, by default, contradictory to existing law, cannot be carried out, and must therefore be null and void.

The Constitution does not delegate the power of indirect taxation to Congress or any other Branch.

Ratification doesn't complete its legality. If law is flawed it is still illegal. Many Court Cases documented in this amendment's history clearly shows that the 16th Amendment is not specific law; it is interpretive; it cannot be precisely implemented; and therefore it cannot be part of the Constitution.

Coincidentally the Federal Reserve System (which is not federal at all, but privately owned) was born the same year that Amendment XVI was ratified (in 1913). Once ratified, Amendment XVI spawned the cleverly devised non-law related CFR, USC, and state codes, the income taxation procedures, and finally, the government officials who blindly dispense the so-called laws. It also spawned the Federal Deficit.

"All laws which are repugnant to the Constitution are null and void." Marbury vs Madison 5 U.S. 137, 174, 176

Constitution Article VI, Clause 2: ***"This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding"***

April 14, 2000

Constitution Article VI, Clause 3: "**The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.**"

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." Miranda vs Arizona, 238 U.S. 436 p 491

"The claim and exercise of a Constitutional Right cannot be converted into a crime." Miller vs U.S.

Bouvier's Law Dictionary, 1870 pp 622-625:

- "It may be said that the Constitution executes itself. This expression may be allowed; but with as much propriety, these may be said to be laws which the People have enacted themselves, and no laws of Congress can either take from, add to, or confirm them. They are Rights, privileges, or immunities which are granted by the People, and are beyond the power of Congress or State Legislatures..."
- "... It may be laid down as a universal rule, admitting to no exception, that when the Constitution has established a disability or immunity, a privilege or a Right, these are precisely as that instrument has fixed them, and can neither be augmented nor curtailed by any act or law either of Congress or a State Legislature. We are more particular in stating this because it has sometimes been forgotten both by Legislatures and theoretical expositors of the Constitution."

"The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose; since its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection and justifies no acts performed under it... A void act cannot be legally consistent with a valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it." 16 Am Jur 2d S177, late Am Jur 2d S256

"The 16th Amendment does not extend the power of taxation to new or excepted subjects..." Peck v. Lowe, 247 U.S. 165

"The 16th Amendment conferred no new power of taxation but simply prohibited the income tax from being taken out of the category of indirect taxation to which it inherently belonged..." Stanton v. Baltic Mining Co., 240 U.S. 103. Although partially correct, there is still no authorization in the Constitution for indirect taxation.

The 16th Amendment tries to implement income taxation, which did not legally exist prior to the Amendment. Since there was a perceived need to stipulate it here, and it is not authorized by the Constitution, this represents Congressional criminal excessive force. It should be treated with extreme severity (as though the Police had used excessive force on the entire American population).

The correct procedure to handle this Amendment is not to continue to hold court proceedings to explain away its inadequacies, but to delete its existence from true law. Since it cannot convey any new taxing authority, it serves no purpose. Since its meaning is unclear by reference to many Supreme Court rulings on the same topic, it is not executable and serves no good purpose.

The Constitution represents LAW. LAW is concise. This is not.

A Right Defined prior to the Constitution is Protected by the Constitution, and Can Never be Curtailed by an Act of Congress or by the State Legislature.

April 14, 2000

V. RIGHT TO COMPENSATION FOR LABOR IS NOT TAXABLE

The Declaration of Independence and the Bill of Rights generally recognize the unalienable nature of my rights to liberty and property. My rights to work, to earn, and to own are unalienable property rights (Butcher's Union v. Slaughterhouse Co. v. Crescent City Live-stock Landing Co., 111 US 746; Allgever v. Louisiana, 165 US 578, 589.), as are my labor and the value for which I exchange it. (Coppage v. Kansas, 36 US 1, 14; Adam v. United States, 208 US 161, 172.). There being no gain, it is not income, and is not taxable as such. Income is defined as gain or profit from capital, labor, or both combined. (Goodrich v. Edwards, 255 US 527.) Congress cannot make up new definitions for income. (Eisner v. Macomber, 252 US 189, 206)

"...individuals receiving income..." certainly does not apply to me. I receive wages for my labor, not income. "Income" has been defined by the United States Supreme Court as "corporate profit," (Merchants' Loan and Trust Co. v. Smietanka, 255 US 509, March 28, 1921), and I have none of that so I have no taxable income.

"...from United States sources..." I am well aware (as you certainly must be) that the operative definition of "United States" in this context is "the territory over which the Sovereignty of the United States extends" (Black's Law Dictionary, 5th Edition). According to the United States Constitution, "the supreme law of the land," Article 1, Section 8, Clause 17, this is an area "not exceeding ten miles square," which we know as Washington, D.C., (plus its federal enclaves and possessions). The "federal government is a 'state'" and "The several states of the United States are considered 'foreign' to each other" (both are definitions from Black's), so it is obvious that, as a citizen of the Massachusetts Republic and an inhabitant of the Massachusetts Republic, I am in no way under the jurisdiction of that "foreign state," the "United States."

Federal Income Taxes are indirect taxes, in the nature of excise taxes (Graves v. New York, 306 US 466, 483). As such, they are actually taxes imposed upon the conduct of certain activities which are subject to regulation, and which are pursued only as a privilege, (Hecht v. Malley, 265 US 144, 155-156) not as a right. These are known as revenue taxable activities, (Higley v. C.I.R., 69 F.2d 160, 162-163) because they are not exempt by law, and the tax is measured by the income such an activity produces. (U.S. Glass Co. v. Oak Creek, 247 US 321, 329.)

The Internal Revenue Code, as interpreted by federal regulations, applies to citizens of the United States, subject to the jurisdiction thereof (26 CFR 1.1-1(a)-(c)). This obviously refers to persons receiving citizenship under Article 14. A Sovereign, such as myself, is never subject to any law, although I may be bound to obey a law enacted under delegated powers of the Constitution.

Income tax is based upon voluntary assessment, not upon distraint (Flora v. United States, 362 US 145, 176). Distraint provisions do exist in the Internal Revenue Code. (26 USC 6331-6344). Such provisions cannot apply to Sovereigns such as myself. A person to whom the Internal Revenue Code applies may be subject to compulsion if he does not voluntarily file a return.

It would be unconstitutional for these protected activities to be taxed without a delegation of my Sovereign authority. Except by a delegation of power to levy an apportioned direct tax, no such authority exists. A law cannot impair or diminish, without my consent, any of my unalienable rights. It would be inconsistent with the provisions of the Constitution. It would also conflict with my Status as a Sovereign for the tax laws to be made applicable to me without my consent.

I am engaged in a private occupation of common right. The exercise of such a right and the fruits of my private labor are not subject to a mandatory income tax. I am not involved in any privileged, revenue taxable activities. Further, I am not an officer, employee, or elected or appointed official of the United States, the District of Columbia, a STATE, a municipality, or of any agency or instrumentality thereof. I am not a member of the armed forces. I am not an employer who is under a duty to withhold. In summary, I am not within the venue and/or Jurisdiction of 26 USC and its regulations.

Respond within 30 days to: David P. Fontaine
 68 Van Horn St.
 West Springfield, Massachusetts
 Postal Code 01089

April 14, 2000

VI. VIOLATION OF 5TH AMENDMENT RIGHTS

Your agency or department cannot compel me, against my will, to file a 1040 Form, providing information that the supreme court has stated, constitutes a witness against myself. To make such a filing requirement mandatory would, unlawfully, force me to waive my 5th Amendment Right under the Constitution of the United States. It is my good faith belief that, because it is not within the power of the government to compel me to waive any of my rights against my consent, the filing of a 1040 Form cannot be mandatory and, therefore, must be and is voluntary.

- "There can be no question that one who files a return under oath is a witness within the meaning of the Amendment." Sullivan v. U.S., 274 U.S. 259
- "The information revealed in the preparation and filing of an income tax return is, for Fifth Amendment analysis, the testimony of a 'witness' as that term is used herein." Garner v. the U.S. (1976)
- "The Fifth Amendment provision that the individual cannot be compelled to be a witness against himself cannot be abridged." Miranda v. U.S., 424 U.S. 648
- "There is no tax exception to the Fifth Amendment... We need not consider how or in what manner the 5th Amendment may be invoked as a defense for failure to file tax returns."

U.S. v. Troescher, 9th Circuit Court of Appeals, November 7, 1996

Further, the **Privacy Act Notice** in the 1040 Instruction Booklet, as well as 26 USC 6103(d) – (p) and 301.6103, authorize the release of information contained in 1040 Forms to numerous entities, including, but not limited to, the Department of Justice, the U.S. Attorney, the Grand Jury, and/or any federal agency engaged in the preparation of any proceeding, pertinent to the enforcement of federal criminal statutes (whether or not such proceeding involves a tax matter). It is my belief that such Notices and Regulations constitute a "Miranda" type warning to me that "any information I provide on a 1040 Form can be used against me in criminal and civil proceedings." My decision to not file a 1040 form constitutes a lawful exercise of my 5th Amendment right to remain silent and not be a witness against myself. It is a further exercise of my right to privacy. If your position is that filing a 1040 Form is mandatory, please sign and return the following immunity guarantee. If your position is that filing a 1040 Form is voluntary, this constitutes constructive notice that I do not volunteer.

VII. JURISDICTION

I am not "subject to" the territorially-limited "exclusive Legislation" and its foreign jurisdiction mandated for Washington, D.C., etc. in our U.S. Constitution's Article 1:8:17-18. I have given no such "WAIVERS of Constitutional Rights" by "knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences", as is required (Brady v. U.S., 397 U.S. 742 at 748).

I am non-resident to, and not within the "State of the forum" of 26 USC, Subtitle A. I do not live, work, conduct any "trade or business", or profession, nor have I earned income in, or from, any source within the District of Columbia, the U.S. Virgin Islands, Puerto Rico, Guam, American Samoa, or any federal enclave, instrumentality or other territory within or belonging to the United States, having its origin and jurisdiction from Article I, Section 8, Clause 17 of the Constitution of the United States. I am a private, natural born Citizen of, and domiciled in, one of the several states of these United States of America.

Any reference to any federal tax information on a federal tax form is outside the jurisdiction of any State to use in its State tax computations.

No State may barter with any other State for reciprocal income tax jurisdiction agreements. This violates the Constitution. Either a State has established jurisdiction and uses it or it forfeits it. No State may barter jurisdiction on behalf of any (Sovereign) Citizen.

April 14, 2000

VIII. 26 USC FRAUD AND EXTORTION

A shrewd and criminal Constructive FRAUD AND EXTORTION is being perpetrated upon me by federal and State Governments, and specifically the IRS, MDOR, and CDORS under counterfeit "color of law".

- Congress, under the Legislative Branch of Government, was authorized the power "**to lay and collect taxes**" (Constitution 1:8:1). 26USC7805(a) conveys that power to the Secretary of Treasury, who is under the Executive Branch of Government. The Constitution does not authorize transfer of power between branches of government. To allow power transfer would destroy the fundamental principle of three separate branches of government structure that the Constitution explicitly defines. "Congress may not abdicate [to give up...renounce or relinquish...authorities, duties...powers, or responsibility] or transfer to others its legitimate [delegated functions]" – Schechter Poultry v. U.S., 29 U.S., 495 U.S. 837, 842 (1935)
- Congress has the power to lay and collect taxes (Constitution 1:8:1), but all taxes must be direct (Constitution 1:2:3) and in Proportion to the Census or Enumeration (Constitution 1:9:4). 26 USC establishes non-apportioned, indirect taxes, violating the Constitution.
- 26 USC is not POSITIVE LAW.
- 26 USC has no implementing authority. Authority is cross-referenced to 27 USC.
- "IRS" agents have no written, Lawful "Delegation of Authority" to my knowledge and that their so-called "Form 1040" appears to be a bootleg document, lacking both a required OMB number and an expiration date.
- 26 USC 7701 (a)(21) – "the term 'levy' includes the **power of distraint and seizure by any means**" establishes severe penalties and actions without a Right to a Fair Trial, again violating the Constitution. This misrepresentation as law with severe penalty for noncompliance elevates this continuing FRAUD to EXTORTION.
- **Redefinition Deception**

26 USC 79 Definitions twist and distort the meanings of common phrases such as "United States", "Citizen of the United States", "nonresident alien", "State", "States", "individual", "taxpayer", and "income". These re-definitions contradict the 50 USC Titles.

Definitions throughout the legal codes are provided as "necessary to clarify" the meaning of laws. After exhaustive research into Title 26, I find that these "definitions" do not provide the least bit of clarity. This is **redefinition, one of the most evil tools of deception within our system of government. The purposeful misuse of terms contradicts established public meaning.** Terms are structurally separated from the legal phrases they supposedly clarify. Take notice that the Constitution does not use redefinition anywhere. All meaning is self contained and extremely explicit.

April 14, 2000

State defined**a. Constitution Definition**

1. Article IV, Sec 2, Clause 2: "A Person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to be removed to the State having Jurisdiction of the Crime."
2. Article IV, Sec 4: "The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence."
3. In the above two sections of Article IV, "State" means all of the geographical territory in each state

b. 26 USC Definition

1. 26USC7701(a)(10): **State - The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out the provisions of this title.**

United States defined**a. Constitution Definition**

1. **Article I, Sec 8, Clause 17:** "Congress shall have the power ... To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all **Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;**"
2. **Article IV, Sec 4:** "The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence."

"United States" means the federal government of the united States**united States – individual States within union****b. 26 USC Definition**

1. 26USC7701(a)(9): **United States - The term "United States" when used in a geographical sense includes only the States and the District of Columbia.**
2. 26USC7701(a)(10): **State – "The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out the provisions of this title."**
3. United States – federal territories and property within each state and District of Columbia
4. United States – District of Columbia, Puerto Rico, Guam, etc

c. Federal Property

1. Washington, DC and District of Columbia are the same size.

Washington, D.C. - capital city of the United States. The city of Washington (civilian territory) has the same boundaries as the District of Columbia, a federal territory established in 1790 as the site of the new nation's permanent capital. Located at the confluence of the Potomac and Anacostia rivers, it is bordered by Maryland and Virginia. Population: 543,000 (1996)¹

The District of Columbia – is not federal property. Specific buildings with purposes of supporting government operation are Federal property.

2. There is no definition for federal property for any other purpose than to run the government. The District of Columbia is referenced as federal for the purpose of government operation only. The city of Washington, DC is state owned land. How can two descriptions for the same geographical area exist? They don't. The federal description is a jurisdictional overlay of that same area for functions involving the federal government only. All civilian functions operate under the Maryland State owned city of Washington.

April 14, 2000

Citizen defined**a. Constitutional definition**

- (1) Article II, Section I, Para 5: "**No person except a natural born citizen, or a citizen *ON* the United States, at the time of the adoption of this Constitution, shall be eligible to the office of President:...**".

At the time of adoption of this Constitution, if you were not natural born, but you were residing **ON** the geographical United States, you were considered a citizen of the United States as a generic reference to any citizens of any States who were not natural born.

"**citizen *ON* the United States**" does not denote a second class of citizenship. The provision of the sentence qualifies either type of person for the office of President and, therefore denotes the same level of class.

- (2) Article III, Sec 2, par 2: "The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;
 --to all Cases affecting Ambassadors, other public Ministers and Consuls;
 --to all Cases of admiralty and maritime Jurisdiction;
 --to Controversies to which the United States shall be a Party;
 --to Controversies between two or more States;
 --between a State and Citizens of another State;
 --between Citizens of different States,
 --between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects."
- (3) Natural born citizen: By default, the only citizen in existence is a citizen of an individual State. There is no dual citizenship in the Constitution. There is no distinction here, where any inference to multiple levels of citizenship are possible within the United States. You are either a citizen of the United States, meaning a citizen of one of the 50 States, or you are a Foreigner.
- (4) Per 8 USC 1101 (3) – The term "alien" means any person not a citizen or national of the United States.
- (5) Per 8 USC 1101 (23) – The term "naturalization" means the conferring of nationality of a **state** upon a person after birth, by any means whatsoever.

b. 26 USC Definition

- (1) Citizen of the United States – born on federal property, corporation, etc. for tax purposes
 How can someone be born on federal property, if the only federal property is erected for the purposes defined in the Constitution?
- (2) Any person not within the scope of sovereign citizen, by Constitutional definition, is alien to the united, sovereign States of America. Per 26 USC 7701(b), this is a nonresident alien. This is a contradiction to normal, patriotic thought. A true (Sovereign) Citizen, under redefinition, becomes a nonresident alien.
- (3) Naturalized citizen – lower class citizen subordinate to government. Where is the authority for this?
- (4) 26 USC 7701(b)(1)(A): **Resident Alien** – "An alien **individual** shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of ...".
- (5) 26 USC 7701(b)(1)(B): **Nonresident Alien** - An **individual** is a nonresident alien if such individual is neither a citizen of the United States nor a **resident of the United States**.
 Where in the Constitutional authority to construct buildings for living quarters for federal employees?
 How can you have "**United States**" Citizens by these rules?
- (6) 26 USC 7701(b)(1)(D): "The term "Lawful permanent resident" – ... such individual has the status of having been lawfully accorded **the privilege of residing permanently in the United States as an immigrant** in accordance with the immigration laws, ..."

April 14, 2000

Taxpayer defined**a. Constitutional Definition**

The term "taxpayer" does not exist in the Constitution.

b. 26 USC Definition

- (1) 26 USC 7701(a)(14): The term "taxpayer" means any person subject to any internal revenue tax
- (2) 26 USC 7701(a)(1): The term "**person**" shall be construed to mean and include an **individual**, a trust, estate, partnership, association, company, or corporation.
- (3) 26 USC 6012: **Persons required to make returns of income**
26 USC 6012(1)(A): "Every **individual** having for the taxable year gross income..."
No definition for an individual. 26 USC 5 – Cross reference relating to **tax on individuals** – (a) (1) – For rates of tax on nonresident aliens, see section 871.
- (4) 26 USC 7701(b)(1)(A): **Resident Alien** – "An alien **individual** shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of ...".
- (5) 26 USC 7701(b)(1)(B): **Nonresident Alien** - An **individual** is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States.
- (6) 26 USC 7701(a)(9): The term "**United States**" when used in a geographical sense includes only the States and the District of Columbia.
- (7) 26 USC 7701(a)(10): The term "**State**" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.
In the plural, **States** can only mean the federal jurisdiction within each territorial state.
- (8) 26 USC 7701(a)(30): The term "**United States person**" means ... a citizen or resident of the United States.

The term "**individual**" is not defined. Although seemingly insignificant, "**individual**" cannot be left undefined. For one, lawmakers thought it necessary to define "**person**". They also found it necessary to entangle all of these definitions so well that it is impossible to accurately determine what is meant. This can only mean that "color of law" is again being employed to extract illegal jurisdiction.

The term "**individual**" is not defined. That now means that any person in the world could be subject to U.S. tax.

The term **taxpayer** is fraudulently represented as "any **individual** subject to any internal revenue tax." This is not a clear definition of anything, but legal hocus pocus defining nothing.

Title 26 is not applicable to sovereign (natural-born) citizens. 8 USC 1101(3) contradicts 26 USC. According to 26 USC 7701(b)(1)(B), all natural born citizens are nonresident aliens, a severe contradiction to the patriotic, "**American**" symbolism upon which our country was founded. This is a severe conflict with the intent of the Constitution and **extreme abuse of power** to think that Congress could possibly ever legally brand natural born citizens as nonresident aliens. I resent this inference and cannot believe that the American Court System would ever allow this under any pretense of law. By trick of redefinition of the term "United States", Congress has again overstepped its delegated power. The need for two definitions is only required because Congress is trying to usurp its limited power.